

COLLECTION OF PROPERTY TAXES IN THE DISTRICT, SUBJECT TO APPROVAL OF THE VOTERS OF THE DISTRICT.

The General Assembly of North Carolina enacts:

Section 1. *Election on beautification district.*

The Currituck County Board of Commissioners may call an election in the Currituck Outer Banks District, described in Section 2 of this act, to submit to the voters in the district the issue of establishing the Currituck Outer Banks Beautification District and authorizing the annual levy and collection of a special ad valorem tax on all taxable property in the district to beautify the district and protect the citizens of the district by providing for the installation and maintenance of bicycle trails alongside NC Highway 12 in Currituck County. The Currituck County Board of Elections shall conduct this election, in accordance with the procedures of G.S. 163-287.

The form of the question to be presented on the ballot for an election concerning the establishment of the beautification district shall be:

"[] FOR [] AGAINST

Creation of the Currituck Outer Banks Beautification District and the levy of an ad valorem tax, not to exceed ten cents (10¢) for each one hundred dollars (\$100.00) taxable valuation, to beautify the district and protect the citizens of the district by providing for bicycle trails alongside NC Highway 12 in Currituck County."

Sec. 2. *Description of district.*

The Currituck Outer Banks District consists of that part of Currituck County on the Outer Banks from Dare County to the northern boundary of The Villages of Ocean Hill subdivision in the Town of Corolla.

Sec. 3. *District established; tax levy.*

If a majority of the qualified voters voting in an election called under this act vote in favor of creating the Currituck Outer Banks Beautification District and authorizing the levy and collection of ad valorem taxes in the district, the Currituck County Board of Commissioners shall, upon receipt of a certified copy of the elections results, adopt a resolution creating the Currituck County Outer Banks Beautification District and shall file a copy of the resolution with the Clerk of Superior Court of Currituck County. Upon establishing the Currituck County Outer Banks Beautification District, the Currituck County Board of Commissioners may annually levy, on behalf of the district, an ad valorem tax on all taxable property in the district in an amount the board considers necessary to provide for the installation and maintenance of bicycle trails alongside NC Highway 12 in Currituck County, not to exceed ten cents (10¢) for each one hundred dollar (\$100.00) taxable valuation of property. The proceeds of this tax shall be used only to provide for the bicycle trails alongside NC Highway 12 in Currituck County.

Sec. 4. *Nature of district; governing body.*

If created, the Currituck Outer Banks Beautification District shall be a body politic and corporate and shall have the power to provide for the bicycle trails alongside NC Highway 12 in Currituck County and do all acts reasonably necessary to fulfill this purpose. The Currituck County Board of Commissioners shall serve, ex officio, as the governing body of the district, and the officers of the Board of County Commissioners shall likewise serve